



GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF TAX AND REVENUE

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# 2002

## SALES AND USE TAX MONTHLY RETURNS BOOKLET



## INTRODUCING...



### **Electronic Taxpayer Service Center** *[www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)*

A new, secure and convenient way to  
pay and view your taxes online.  
Best of all, it's free!

A service of the  
Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

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eTSC is a free Internet site where businesses can file District of Columbia tax returns electronically, make payments online, and view up-to-date tax account data. The following tax types are included in the eTSC:

- Corporate Franchise
- Unincorporated Business Franchise
- Employer Withholding
- Sales and Use
- Personal Property

Future improvements will bring additional tax account accessibility and filing capabilities.

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Office of Tax and Revenue ♦ 941 North Capitol Street, NE  
Washington, DC 20002 ♦ (202) 727-4TAX  
<http://cfo.washingtondc.gov>

### **How does the eTSC work?**

Enter the eTSC site at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com), download a registration form and follow mailing instructions. Once the registration is received and processed, the registrant will be sent a user ID and password by secure e-mail allowing access to the eTSC. With the ID and password, the service center can be accessed immediately and is available 24 hours a day, seven days a week. This free service is also available via District government Web sites at <http://cfo.washingtondc.gov> or <http://dc.gov>

### **What taxes can be filed using eTSC?**

Businesses can file the following returns online and account information can be viewed:

- Employer Withholding Tax Form Monthly Return (FR-900M)
- Sales and Use Tax Form Monthly Return (FR-800M)
- Declaration of Estimated Tax for Corporation Franchise Form (D-20ES)
- Declaration of Estimated Tax for Unincorporated Business Form (D-30ES)

The business receives immediate confirmation upon filing, as well as an electronic image of each return and form submitted that can be downloaded.

### **How can I make payments using eTSC?**

Businesses have the following options for filing and paying their taxes:

- Electronic Funds Transfer / Automated Clearinghouse debit — available to all businesses that provide a bank routing number when they sign up.
- Credit Cards — an alternative and convenient method of payment. A convenience fee is charged by the credit card processing company.
- Mail — still available as an option to businesses even if they file electronically.

# MONTHLY SALES AND USE TAX RETURN

## GENERAL INFORMATION

**NOTE:** If you find that your monthly sales and use tax liability is consistently less than \$100, you should call the Office of Tax and Revenue at 202-727-4829 to have your filing requirement frequency changed from monthly to annual.

- A. FILING PERIOD AND DUE DATES:** A monthly return is due on or before the 20th of each month following the reporting period. If the due date falls on a Saturday, Sunday or legal holiday, the return is due on the next business day. To avoid a delinquency notice, a return must be filed even if no sales were made or no sales or use tax is due.
- B. FORMS:** This booklet with all the necessary forms and instructions is mailed to each registered taxpayer. Taxpayers are responsible for filing and paying taxes on time whether or not the forms are received.
- C. PAYMENTS:** Make checks or money orders payable to the *D.C. Treasurer* and mail your payment with monthly sales and use tax returns to the Government of the District of Columbia, P.O. Box 679, Ben Franklin Station, Washington, D.C. 20044-0679. Payments may be made in person at any branch of the First Union Bank located in the District. Please write your Federal Employer Identification Number, FR-800M and the month and tax year on your payment.
- D. CHARGE FOR DISHONORED CHECKS:** There is a charge of \$50 for each dishonored check issued to the District of Columbia.
- E. EXEMPT AND NONTAXABLE SALES:** The following are examples of exempt and, therefore, nontaxable sales:
- (a) Sales to the United States or the Government of the District of Columbia or any instrumentalities thereof;
  - (b) Sales to semipublic institutions having a D.C. Certificate of Exemption (FR-551);
  - (c) Sales to a purchaser that furnished you with a D.C. Certificate of Resale (FR-368); and
  - (d) Sales delivered to a purchaser outside the District of Columbia; and
  - (e) Sales within the District by a Qualified High Technology Company (QHTC) of intangible property or services, otherwise taxable, after the required certification as a QHTC has been satisfied.

**NOTE:** Charitable organizations must collect sales tax from the purchasers of items sold and remit the tax as indicated in item C.

- F. RULES FOR REPORTING SALES AND GROSS RECEIPTS:** Report cash, credit or charge sales, including conditional sales, for the month in which the sale occurred, even if a portion of the sale price has not been collected. Do not deduct from taxable sales the refunds you issued for previously reported sales (see information under Overpayment of Sales or Use Tax) or sales of property that was subsequently repossessed. You may deduct uncollectable balances of accounts (bad debts). Subsequent collections of bad debts must be reported in full in the period in which they are collected. Expenses incurred in collecting bad debts are not deductible. (See Title 9 of the D.C. Municipal Regulations.)
- NOTE:** Title 9 of the D.C. Municipal Regulations may be purchased from the Office of Documents and Administrative Issuances, 441 Fourth St., N.W., Suite 520-S, Washington, D.C. 20001.
- G. CRIMINAL PENALTIES:** Any person required to file a return or report, or perform any act under the provisions of the Sales and

Use Tax Act who:

- (a) Fails or neglects to file the return or report or perform such act within the time required shall, upon conviction thereof, be fined not more than \$1,000 or imprisoned for not more than six months, or both, for each and every failure or neglect; or
- (b) Willfully fails or refuses to file the return or report or perform such act within the time required shall, upon conviction thereof, be fined not more than \$5,000 or imprisoned for not more than one year, or both.

These penalties are in addition to penalties for false statements under D.C. Code §22-2514 and any other penalties provided in the Sales and Use Tax Act. Corporate officers may be held personally liable for the payment of taxes owed if the payment is not remitted to the District.

## H. PENALTY AND INTEREST CHARGES:

- (a) There is a penalty of 5 percent per month imposed for the failure to file a return or pay any tax due on time. The penalty is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. The penalty is not to exceed 25 percent of the tax due.
- (b) There is a 20 percent penalty on that portion of an underpayment of taxes that is attributable to negligence. Negligence means a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns, without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- (c) Interest of .0355921 percent per day (13% annually) will be assessed on a late return or late payment, without regard to any extension.

- I. USE TAX REPORTING:** You are required to report the cost of all personal property and taxable services used or consumed by you within the District for which sales tax has not been paid to any state. This includes the cost of items purchased under a Certificate of Resale or withdrawn from stock for personal use or for use in the conduct of your business.

- J. OVERPAYMENT OF SALES OR USE TAX:** An overpayment of sales or use tax for a prior year should not be taken as a credit on the tax return of a subsequent period. To receive a refund of the overpayment, you must file a Claim for Refund of Sales and Use Tax, Form FR-331. If additional information is needed, please call (202) 727-4TAX (4829). For tax forms call (202) 442-6546 or visit [www.dc.gov](http://www.dc.gov).

- K. FILING AN AMENDED RETURN:** You may file an amended sales and use tax return but only to report additional tax liability. Check the amended return box at the top of the form and enter the total of the original taxable amount plus any additional taxable amount. Send the amended return together with the payment of additional tax to the P.O. Box 679 address shown on the form.

## RETURN INSTRUCTIONS

**NOTE:** Lines 1-4 are for reporting use tax.

**LINE 1, COL. B:** Enter the TAXABLE AMOUNT of all items or services used by you in the District for the month being reported for which you have not previously paid sales tax to any state. Multiply the amount by the tax rate shown in Col. A and enter the result on Line 1, Col. C.

**LINE 2, COL. B:** Enter the TAXABLE AMOUNT OF alcoholic beverages used by you in the District for the month being reported for which you have not previously paid sales tax to any state. Multiply the

## RETURN INSTRUCTIONS CON'T

amount by the tax rate shown in Col. A and enter the result on Line 2, Col. C.

**LINE 3, COL. B:** Enter the TAXABLE AMOUNT of all food and drink used or consumed in the District, or rentals of motor vehicles or utility trailers (except those registered for commercial purposes) for the month being reported for which you have not previously paid sales tax to any state. Multiply the amount by the tax rate shown in Col. A and enter the result on Line 3, Col. C.

**LINE 4. TOTAL USE TAX:** Add Lines 1, 2 and 3 of Col. C and enter the result on Line 4, Col. C.

Lines 5-10 are for reporting sales tax.

**LINE 5, COL. B:** Enter the TAXABLE AMOUNT of sales for the month being reported for the following:

- (a) Sales of tangible personal property delivered in the District of Columbia;
- (b) Rentals or leases of tangible personal property, except rentals or leases of non-commercial vehicles;
- (c) Sales of newspapers and publications;
- (d) Sales of food or drink sold through vending machines;
- (e) Sales of the following services: real property maintenance; landscaping; employment; personnel placement; data processing; information; production, fabrication or printing; repairs or alterations of tangible personal property; copying, photocopying, duplicating, or mailing; delivery; and laundering, dry cleaning, or pressing; except if the service is performed by coin-operated equipment;
- (f) Sales of stationary two-way radio services, telegraph services, teletypewriter services, teleconferencing services, "900", "976", "915", and other "900" type telecommunication services, telephone answering services, and coin-operated telephone services. Sales of these services are exempt from sales tax if charges to the end-user are subject to District of Columbia gross receipts or the toll telecommunication tax;
- (g) Admissions to certain public events;
- (h) Sales of local telephone service, gas, oil and electricity for commercial use; and
- (i) Sales of solid fuel or steam.

Multiply the amount of sales by the tax rate shown in Col. A and enter the result on Line 5, Col. C.

For detailed information refer to the "General Information-Sales and Use Taxes" pamphlet (FR-379).

**LINE 6, COL. B:** Enter the TAXABLE AMOUNT of sales for the month being reported for alcoholic beverages sold for consumption off the premises. Multiply the amount by the tax rate shown on Col. A and enter the result on Line 6, Col. C.

**LINE 7, COL. B:** Enter the TAXABLE AMOUNT of sales for the month being reported for the following:

- (a) All sales of food or drink served or prepared for immediate consumption or sold in or by restaurants, lunch counters, cafeterias, hotels, caterers, boarding houses, carry-out shops and other similar places of business. This includes food or drink in a heated state, cold drinks dispensed on a self-service basis into a container; and frozen yogurt, ice cream, ice milk or sherbet sold in quantities of less than one pint.
- (b) Rental of motor vehicles and utility trailers, except those registered for commercial purposes;
- (c) Sales of alcoholic beverages sold for consumption on the premises; and
- (d) Sales of prepaid telephone calling cards.

Multiply the amount of sales by the tax rate shown in Col. A and enter the result on Line 7, Col. C.

**LINE 8, COL. B:** Enter the TAXABLE AMOUNT for the month being reported for charges for the service of parking, storing or keeping motor vehicles or trailers. Multiply the amount by the tax rate in Col. A and enter the result on Line 8, Col. C.

**LINE 9, COL. B:** Enter the TAXABLE AMOUNT for the month being reported for charges for rooms, lodgings or accommodations furnished to transients. Multiply the amount by the tax rate in Col. A and enter the result on Line 9, Col. C.

**LINE 10, COL. B:** Add all entries on Lines 5 through 9 of Column B and enter as the TOTAL TAXABLE SALES.

**LINE 10, COL. C:** Add all entries on Lines 5 through 9 of Column C and enter as the TOTAL SALES TAX.

**LINE 11, COL. B:** Enter your TOTAL EXEMPT SALES for the month being reported, including sales by Qualified High Technology Companies.

**LINE 12, COL. B:** Add lines 10 and 11 of Column B and enter the result as the TOTAL SALES.

**LINE 12, COL. C:** Add Lines 4 (TOTAL USE TAX) and 10 (TOTAL SALES TAX) of Column C, enter the result, this is the TAX DUE.

**LINE 13, COL. C:** Enter any penalty due. The penalty is 5 percent per month for the failure to file a return or pay any tax due on time. Compute the penalty on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not fully paid. The penalty shall not exceed 25 percent of the tax due.

**LINE 14, COL. C:** Enter any interest due. Interest of .0355921 percent per day (13% annually), must be paid on any tax that remains unpaid after the due date of the return, without regard to any extension of time to file.

**LINE 15, COL. C:** Add Lines 12, 13 and 14 of Column C, and enter the result, this is the TOTAL AMOUNT DUE and payable with your return.

**NOTE:** Sales tax must be charged and collected on the actual selling price.

**NOTE: You must enter your Federal Employer Identification Number or SSN on the Return.**

**Each return must be properly completed and signed.**

**IMPORTANT:** Make check or money order payable to the D.C. TREASURER. To mail your return, use the labels in the back of this booklet or mail to: Government of the District of Columbia, P.O. Box 679, Ben Franklin Station, Washington, D.C. 20044-0679.

Write your Federal Employer Identification Number/SSN, tax type (sales and use) and tax period on the face of your payment.

Payments also may be made in person at any D.C. branch of the First Union Bank.

**SUBSTITUTE RETURNS AND FORMS MUST BE APPROVED EACH YEAR IN ADVANCE BY THE OFFICE OF TAX AND REVENUE.**



## CHANGE OF ADDRESS

If your business has moved, please complete this form and mail it to the Government of the District of Columbia, Office of Tax and Revenue, P.O. Box 470, Washington, D.C. 20044-0470.

FEDERAL EMPLOYER IDENTIFICATION NUMBER/SSN	NEW BUSINESS NAME AND ADDRESS
DATE MOVED	
PREVIOUS BUSINESS ADDRESS	NEW BUSINESS MAILING ADDRESS
PREVIOUS BUSINESS MAILING ADDRESS	
PERSON TO CONTACT AND PHONE NUMBER	REMARKS



## FINAL REPORT

Complete this form if business is sold, closed or discontinued.  
Submit your certificate of registration with the Final Report.

FEDERAL EMPLOYER IDENTIFICATION NUMBER

		—							
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SSN

			—			—			
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Business name and address:

Mail to: Government of the District of Columbia  
Office of Tax and Revenue  
P.O. Box 470  
Washington, D.C. 20044-0470

If business was sold, state purchaser's name, address and date sold:

Name \_\_\_\_\_

Address \_\_\_\_\_

Date Sold \_\_\_\_\_

PERSON TO CONTACT FOR ADDITIONAL INFORMATION

If business has been closed or discontinued:

Date closed or discontinued: \_\_\_\_\_

Reason: \_\_\_\_\_

NAME AND TITLE:

PHONE NUMBER:

# FR-800M : 2002 Sales and Use Tax - Monthly Return



\*028000610000\*

FEDERAL EMPLOYER I.D. NUMBER

PERIOD ENDING (MM/DD/YY)

CHECK IF  
AMENDED  
RETURN

OFFICIAL USE ONLY :

BUSINESS NAME

SSN

MAILING ADDRESS LINE 1

ACCOUNT ID

MAILING ADDRESS LINE 2

NAIC CODE

CITY

STATE

ZIP CODE

DUE DATE ENTERED HERE

## A RETURN MUST BE FILED EVEN IF NO SALES WERE MADE AND NO SALES OR USE TAX IS DUE.

COLUMN A  
DESCRIPTION

COLUMN B - TAXABLE AMOUNT

Multiply amount in Col. B by  
rate and enter in Col. C

COLUMN C - TAX DUE

1. USE Taxable at 5.75%	1B \$	X .0575	1C \$
2. USE Taxable at 8%	2B \$	X .08	2C \$
3. USE Taxable at 10%	3B \$	X .10	3C \$
4. TOTAL USE TAX (Add Lines 1, 2 and 3 of Col. C)			\$
5. SALES Taxable at 5.75%	5B \$	X .0575	5C \$
6. SALES Taxable at 8%	6B \$	X .08	6C \$
7. SALES Taxable at 10%	7B \$	X .10	7C \$
8. SALES Taxable at 12%	8B \$	X .12	8C \$
9. SALES Taxable at 14.5%	9B \$	X .145	9C \$
10. TOTAL TAXABLE SALES (Add Lines 5, 6, 7, 8 and 9 of Col. B)	10B \$	10. TOTAL SALES TAX (Add Lines 5, 6, 7, 8 and 9 of Col. C)	10C \$
11. TOTAL EXEMPT SALES THIS MONTH	11B \$	11C.	
12. TOTAL SALES (Add Lines 10 and 11 of Col. B)	12B \$	12. TAX DUE (Total of Lines 4 and 10 of Col. C)	12C \$
FOR OFFICIAL USE ONLY :	13B \$	13. PENALTY	13C \$
	14B \$	14. INTEREST	14C \$
		15. TOTAL AMOUNT DUE (Add Lines 12c, 13c and 14c)	15C \$

PLEASE  
SIGN  
HERE

Under penalty of law, I declare that this return, to the best of my knowledge, is correct. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.

Telephone Number of Person to Contact

TAXPAYER'S SIGNATURE

TITLE

DATE

Preparer's SSN or PTIN

Preparer's Federal Employer ID Number

PAID  
PREPARER  
ONLY

PREPARER'S SIGNATURE (If other than taxpayer)

DATE

FIRM NAME

FIRM ADDRESS

Mail return and payment to: D.C. Office of Tax and Revenue, Ben Franklin Station, P.O. Box 679, Washington, D.C. 20044-0679.  
Make check or money order payable to the D.C. Treasurer. Include your Federal Employer ID Number (or SSN), "FR-800M" and  
tax period on your payment.



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PO BOX 679  
BEN FRANKLIN STATION  
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